

**– Enclose with Form 500 –**

**STATE OF GEORGIA**  
**INDIVIDUAL CREDIT FORM**

NAME			YOUR SOCIAL SECURITY NUMBER	
NUMBER STREET			SPOUSE'S SOCIAL SECURITY NUMBER	
CITY	COUNTY	STATE	ZIP CODE	

**Part 1 - Disabled Person Home Purchase or Retrofit Credit**

O.C.G.A. §48-7-29.1 provides for a disabled person credit. This is a credit, not to exceed \$500, for the purchase of a new single-family home that contains all of the following accessibility features:

1. One no-step entrance allowing access into the residence.
2. Interior passage doors providing at least a 32-inch-wide opening.
3. Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided.
4. Light switches and outlets placed in accessible locations.

Also, a credit is allowed to retrofit an existing single-family home with one or more of the accessibility features listed above. For each accessibility feature, the amount is the lesser of the cost or \$125.

The total credit for a taxable year cannot exceed \$500 per residence or the taxpayer's income tax liability, whichever is less. The unused credit can be carried forward to the next three succeeding years' tax liability.

The taxpayer must:

1. Be permanently disabled and have been issued a permanent parking permit by the Department of Public Safety under O.C.G.A. §40-6-222(c) or
2. Have been issued a special permanent parking permit by the Department of Public Safety under O.C.G.A. §40-6-222(e).

The disabled person must be the taxpayer or the taxpayer's spouse if a joint return is filed. For more information, see Regulation 560-7-8-.44, which is located on our website at [www.gatax.org](http://www.gatax.org).

Home purchase credit:

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|---|---|--|
| 1. Purchase of a home that contains all four accessibility features, enter \$500.   | 1 |  |
| Additional accessibility features:  |   |  |
| 2. One no-step entrance allowing access into the residence, enter the lesser of the cost or \$125.  | 2 |  |
| 3. Interior passage doors providing a 32-inch-wide opening, enter the lesser of the cost or \$125.  | 3 |  |
| 4. Reinforcements in bathroom walls allowing installation of grab bars around the toilet, tub, and shower, where such facilities are provided, enter the lesser of the cost or \$125. | 4 |  |
| 5. Light switches and outlets placed in accessible locations, enter the lesser of the cost or \$125.  | 5 |  |
| 6. Sum of Lines 1 through 5.  | 6 |  |
| 7. Maximum credit - \$500 per residence.  | 7 |  |
| 8. Enter the lesser of Line 6 or Line 7 and include in Part 6.  | 8 |  |

**Part 2 - Qualified Caregiving Expense Credit**

O.C.G.A. §48-7-29.2 provides for a qualified caregiving expense credit. This is a credit of 10% of the qualified caregiving expenses for a qualifying family member. The credit cannot exceed \$150.

The requirements are as follows:

1. Qualified caregiving expenses are defined as home health agency services, personal care services, personal care attendant services, homemaker services, adult day care, respite care, or health care equipment and supplies which are determined to be medically necessary by a physician.
2. Qualified caregiving expenses do not include expenses that were subtracted to arrive at Georgia net taxable income or with respect to any qualified caregiving expenses for which amounts were excluded from Georgia net taxable income.
3. The caregiving services must be purchased or obtained from an organization or individual not related to the taxpayer or the qualifying family member.
4. The qualifying family member must be at least age 62 or be determined disabled by the Social Security Administration. A qualifying family member is defined as the taxpayer or an individual who is related to the taxpayer by blood, marriage or adoption.
5. There is no carryover or carryback available.
6. The credit cannot exceed the taxpayer's income tax liability.

For more information, see Regulation 560-7-8-.43, which is located on our website at [www.gatax.org](http://www.gatax.org).

Qualifying family member information:

Name: \_\_\_\_\_ SS# \_\_\_\_\_ Relationship \_\_\_\_\_

Age, if 62 or over \_\_\_\_\_ If disabled, date of disability \_\_\_\_\_

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|--|---|-------------|
| 1. Qualified caregiving expenses.                              | 1 | _____       |
| 2. Percentage limitation - 10% or .10.                         | 2 | _____ .10   |
| 3. Line 1 multiplied by Line 2.                                | 3 | _____       |
| 4. Maximum credit.   | 4 | _____ \$150 |
| 5. Enter the lesser of Line 3 or Line 4 and include in Part 6. | 5 | _____       |

**Part 3 - Driver Education Credit**

O.C.G.A. §48-7-29.5 provides for a driver education credit. This is a credit for an amount paid for a dependent minor child for a successfully completed course of driver education at a private driver training school licensed by the Department of Public Safety under Chapter 13 of Title 43, 'The Driver Training School License Act.' The amount of the credit is equal to \$150 or the actual amount paid, whichever is less. A private driver training school is one that is primarily engaged in offering driving instruction. **This does not include schools owned or operated by local, state, or federal governments.** A completed course of driver education includes additional courses offered by private driver training schools such as defensive driver education. **An amount paid for a completed course of driver education to a private or public high school does not qualify for this credit.** This tax credit is only allowed once for each dependent minor child of a taxpayer. The amount of the tax credit cannot exceed the taxpayer's income tax liability. The credit is not allowed with respect to any driver education expenses either deducted or subtracted by the taxpayer in arriving at Georgia taxable net income or with respect to any driver education expenses for which amounts were excluded from Georgia net taxable income. Any unused tax credit cannot be carried forward to the succeeding years' tax liability and cannot be carried back to the prior years' tax liability. **Written proof of the successful completion of and amount paid for the course must be attached to the return.**

Name of private driver training school \_\_\_\_\_

Dependent minor child information:

Name: \_\_\_\_\_ SS# \_\_\_\_\_

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|--|---|-------------|
| 1. Date of successful completion.                              | 1 | _____       |
| 2. Amount paid for the successfully completed course.          | 2 | _____       |
| 3. Maximum credit.   | 3 | _____ \$150 |
| 4. Enter the lesser of Line 2 or Line 3 and include in Part 6. | 4 | _____       |

**Part 4 - Rural Physicians Credit**

O.C.G.A. §48-7-29 provides for a \$5,000 tax credit for rural physicians. The tax credit may be claimed for not more than five years. There is no carryover or carryback available. The credit cannot exceed the taxpayer's income tax liability. In order to qualify, the physician must meet the following qualifications:

1. The physician must have started working in a rural county after July 1, 1995. If the physician worked in a rural county previously, there must be a period of at least three years before the physician returns to work in a rural county.
2. The physician must practice and reside in a rural county which is defined as one with 65 or fewer persons per square mile according to the U.S. Decennial Census of 1990 or any future such census. For taxable years beginning before January 1, 2002, the United States decennial census of 1990 is used. For taxable years beginning on or after January 1, 2002, the United States decennial census of 2000 is used. For taxable years beginning on or after January 1, 2002, a physician who was practicing in a rural county and residing in a rural county, as determined under the decennial census of 1990, in a taxable year beginning before January 1, 2002, will be considered to continue to qualify even if the rural county, or either rural county if they were practicing and residing in different rural counties, is not included in the decennial census of 2000, provided they otherwise qualify. A physician who, on December 31, 2001, is currently practicing and/or residing in a county which was not considered a rural county according to the decennial census of 1990 but is now considered a rural county according to the decennial census of 2000, shall not be considered to be practicing and/or residing in a rural county.
3. The physician must be licensed to practice medicine in Georgia, primarily admit patients to a rural hospital, and practice in the fields of family practice, obstetrics and gynecology, pediatrics, internal medicine, or general surgery. A rural hospital is defined as an acute-care hospital located in a rural county that contains fewer than 80 beds.

For more information, see Regulation 560-7-8-.20, which is located on our website at [www.gatax.org](http://www.gatax.org).

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|--|---|-------|
| 1. County of residence.  | 1 | _____ |
| 2. County of practice.   | 2 | _____ |
| 3. Type of practice.   | 3 | _____ |
| 4. Date started working as a rural physician.                    | 4 | _____ |
| 5. Number of hospital beds in the rural hospital.                | 5 | _____ |
| 6. Rural physicians credit, enter \$5,000 and include in Part 6. | 6 | _____ |

**Part 5 - Disaster Assistance Credit**

O.C.G.A. §48-7-29.4 provides for a disaster assistance credit. This is a credit for a taxpayer who receives disaster assistance during a taxable year from the Georgia Emergency Management Agency or the Federal Emergency Management Agency. The amount of the credit is equal to \$500 or the actual amount of the disaster assistance, whichever is less. The credit cannot exceed the taxpayer's income tax liability. Any unused tax credit can be carried forward to the succeeding years' tax liability but cannot be carried back to the prior years' tax liability. **The approval letter from the disaster assistance agency must be attached to the return.**

The following types of assistance qualify:

1. Grants received from the Department of Human Resources' Individual and Family Grant Program.
2. Grants received from FEMA.
3. Loans received from the Small Business Administration that are due to Presidentially Declared Disasters.

- |  |   |       |
|--|---|-------|
| 1. Date the disaster assistance was received.                  | 1 | _____ |
| 2. Name of the disaster assistance agency.                     | 2 | _____ |
| 3. Amount of the disaster assistance received.                 | 3 | _____ |
| 4. Maximum credit.   | 4 | \$500 |
| 5. Enter the lesser of Line 3 or Line 4 and include in Part 6. | 5 | _____ |

**Part 6 - Total Section**

1. Add Part I, Line 8; Part 2, Line 5; Part 3, Line 4; Part 4, Line 6; and Part 5, Line 5.  
Enter the total here and on Page 3, Schedule 2, Line 3, of Form 500.

1 \_\_\_\_\_